Index to Volume 17

Author Index

BELL, MICHAEL A. AND MCCORMICK, HUGH T., *The Growing Demand for Life Insurance and Annuity Products Issued in Offshore Markets* 46

Life Insurance Products: Tax Treatment of Variable Products 326

BIONDO, GINA M., LAMARI-BURDEN, MARIA R., AND SCOTTON, NANCY, *U.S. Reporting Requirements For Offshore Partnerships Under Section 6031 And Related Provisions* 173

BROCK, NOEL P., KLIG, STEVEN E., AND HARRINGTON, DEBORAH, *President's Proposal to Broaden Section 246A Could Sound Death Knell for Corporate Investments* 15

BRYANT, JEFF, *Avoiding Excess Distribution Taxation Remains Elusive Even as PFIC Rules Are Redefined* 28

Courts Join IRS in Keeping Up Attack on Corporate Tax Shelters 289

Keeping Up Attack on 'Hybrid Branch' Arrangements, IRS Reissues Section 954 Proposed Regs. 210

BUTERA, THOMAS A. AND DEMARCO, VICTOR J., *Investing In Foreign Partnerships: New, More Costly Reporting Requirements Ahead* 130

CALVIN, JAMES N. AND WHITE, TODD, *Repeal of Principal Office Requirement Creates Planning Opportunities for RICs* 319

CARLISLE, LINDA E. AND LANNING, GEOFFREY B., *New Standards for 'Hedging Transactions' and New Categories of Ordinary Assets Added to Code* 237

DARROW, JILL E., *Tax Accounting for Leases Under Section 467 Final Regulations* 143

DEMARCO, VICTOR J. AND BUTERA, THOMAS A., *Investing In Foreign Partnerships: New, More Costly Reporting Requirements Ahead* 130

DITSCH, STEFAN AND ENDRES, DR. DIETER, *German Government Finally Approves 1999 Tax Reform Bill* 42

D'ONOFRIO, LINDA L., *M&A in the Non-Stock, Nonprofit World: Tax-Exempt Bond Concerns—Questions And Musings* 83

ENDRES, DR. DIETER AND DITSCH, STEFAN, *German Government Finally Approves 1999 Tax Reform Bill* 42

ENGLEBRECHT, TED D. AND ROBINS, DAWN, *Conservation Easements: Tax and Valuation Attributes of Contributions of Partial Interests in Property* 195

FEMIA, ROCCO V., *Recently Released FSAs Offer Insights Into IRS Treatment of USRPIs* 57

FICHTENBAUM, MARK, *Derivatives: Budget Proposals and Final Regulations* 334

Derivatives: New Developments 232

Structuring Collars and Making Proper Identifications After Ltr. Rul. 199925044 188

HARRINGTON, DEBORAH, KLIG, STEVEN E., AND BROCK, NOEL P., *President's Proposal to Broaden Section 246A Could Sound Death Knell for Corporate Investments* 15

JOHNSON, HILIARY, *Straddles: Analysis of the Tax Consequences of Holding Offsetting Positions* 257

JONES, GLEN, *Family Limited Partnerships and Transfer Tax Avoidance: Understanding the IRS Analytical Process* 302

KASDON, SONDRA AND LEEDS, MARK H., *Constructive Ownership Transactions: Virtual Taxation for Indexed Instruments* 271

KESS, KENNETH M., *Investment Companies* 244

KLIG, STEVEN E., HARRINGTON, DEBORAH, AND BROCK, NOEL P., *President's Proposal to Broaden Section 246A Could Sound Death Knell for Corporate Investments* 15

LAMARI-BURDEN, MARIA R., GINA M. BIONDO, AND NANCY SCOTTON, *U.S. Reporting Requirements For Offshore Partnerships Under Section 6031 And Related Provisions* 173

LANNING, GEOFFREY B. AND CARLISLE, LINDA E., *New Standards for 'Hedging Transactions' and New Categories of Ordinary Assets Added to Code* 237

LEEDS, MARK H. AND KASDON, SONDRA, *Constructive Ownership Transactions: Virtual Taxation for Indexed Instruments* 271

MCCORMICK, HUGH T. AND BELL, MICHAEL A., *The Growing Demand for Life Insurance and Annuity Products Issued in Offshore Markets* 46

Life Insurance Products: Tax Treatment of Variable Products 326

MILLER, DAVID S. AND STOEBERL, DIANE J., *Proposed Regulations Recharacterize 'Stepped Down Preferred' and Other 'Fast-Pay' Stock Arrangements* 122

RICHARDS, KIRBY, *Clinton's FY 2000 Budget Faces Uphill Battle* 3

Tax Aspects of the Successful Tax-Free "C" Reorganization for Mutual Fund Mergers 101

ROBINS, DAWN AND ENGLEBRECHT, TED D., *Conservation Easements: Tax and Valuation Attributes of Contributions of Partial Interests in Property* 195

SCOTTON, NANCY, BIONDO, GINA M., AND LAMARI-BURDEN, MARIA R., *U.S. Reporting Requirements For Offshore Partnerships Under Section 6031 And Related Provisions* 173

STOEBERL, DIANE J. AND MILLER, DAVID S., *Proposed Regulations Recharacterize 'Stepped Down Preferred' and Other 'Fast-Pay' Stock Arrangements* 122

WHITE, TODD AND CALVIN, JAMES, N., *Repeal of Principal Office Requirement Creates Planning Opportunities for RICs* 319

Subject Index

Clinton's FY 2000 Budget

Clinton's FY 2000 Budget Faces Uphill Battle, *Kirby Richards* 3

Collars

Structuring Collars and Making Proper Identifications After Ltr. Rul. 199925044, *Mark Fichtenbaum* 188

Commodities and Financial Futures

New Standards for 'Hedging Transactions' and New Categories of Ordinary Assets Added to Code, *Linda E. Carlisle and Geoffrey B. Lanning* 237

Conservation Easements

Conservation Easements: Tax and Valuation Attributes of Contributions of Partial Interests in Property, *Ted D. Englebrecht and Dawn Robins* 195

Constructive Ownership Transactions

Constructive Ownership Transactions: Virtual Taxation for Indexed Instruments, *Mark H. Leeds and Sondra Kasdon* 271

C Reorganization

Tax Aspects of the Successful Tax-Free "C" Reorganization for Mutual Fund Mergers, *Kirby Richards* 101

Derivatives

Budget Proposals and Final Regulations, *Mark Fichtenbaum* 334

Family Limited Partnerships

Family Limited Partnerships and Transfer Tax Avoidance: Understanding the IRS Analytical Process, *Glen Jones* 302

Fast-Pay Stock Arrangements

Proposed Regulations Recharacterize 'Stepped Down Preferred' and Other 'Fast-Pay' Stock Arrangements, *David S. Miller and Diane J. Stoeberl* 122

Foreign Partnerships

Investing in Foreign Partnerships: New, More Costly Reporting Requirements Ahead, *Thomas A. Butera and Victor J. DeMarco* 130

Hybrid Branch Regs.

Keeping Up Attack on 'Hybrid Branch' Arrangements, IRS Reissues Section 954 Proposed Regs., *Jeff Bryant* 210

International Matters

Recently Released FSAs Offer Insights Into IRS Treatment of USRPIs, *Rocco V. Femia* 57

Investing Companies

Using a Business Development Company as an Alternative Structure for Venturing Investing, *Kenneth Kess* 244

Life Insurance Products

The Growing Demand for Life Insurance and Annuity Products Issued in Offshore Markets, *Hugh T. McCormick and Michael A. Bell* 46

Tax Treatment of Variable Products, *Hugh T. McCormick and Michael A. Bell* 326

Mergers and Acquisitions

M&A in the Non-Stock, Nonprofit World: Tax-Exempt Bond Concerns—Questions and Musings, *Linda L. D'Onofrio* .. 83

Offshore Partnerships

U.S. Reporting Requirements for Offshore Partnerships Under Section 6031 and Related Provisions, *Gina M. Biondo, Maria R. Lamari-Burden, and Nancy Scotton* 173

Regulated Investment Companies

Repeal of Principal Office Requirement Creates Planning Opportunities for RICs, *James N. Calvin and Todd White* 319

Section 246A

President's Proposal to Broaden Section 246A Could Sound Death Knell for Corporate Investments, *Steven E. Klig, Deborah Harrington, And Noel P. Brock* 15

Section 467 Final Regs

Tax Accounting for Leases Under Section 467 Final Regulations, *Jill E. Darrow* 143

Section 1296 PFIC Regs

Avoiding Excess Distribution Taxation Remains Elusive Even as PFIC Rules Are Refined, *Jeff Bryant* 28

Straddles

Straddles: Analysis of the Tax Consequences of Holding Offsetting Positions, *Hiliary Johnson* 257

Tax Reform

German Government Finally Approves 1999 Tax Reform Bill, *Dr. Dieter Endres and Stefan Ditsch*..... 42

Tax Shelters

Courts Join IRS in Keeping Up Attack on Corporate Tax Shelters, *Jeff Bryant* 289